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L. V. BLUM,
EDITOR AND PROPRIETOR.

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AN ACT ENTITLED REVENUE,

Passed by the General Assembly of North Carolina at the Session of 1866.

AN ACT ENTITLED REVENUE.

SECTION 1. *Be it enacted by the General Assembly of the State of North Carolina, and it is hereby enacted by the authority of the same,* That for the support of the State Government, and to meet the appropriations made by law, a tax shall be levied upon the subjects embraced in the following schedule, to be listed and paid as shall be directed by law:

SCHEDULE A.

1. Real property, with the improvements thereon, including entries of land, ten cents on every one hundred dollars of its value.

2. Every taxable poll one dollar; *Provided,* That persons maimed or permanently disabled shall be exempt, and, also, such poor and infirm persons, as the County Court may declare and record fit subjects of exemption. Every person who, on the first day of April, shall have any person subject to poll tax as a member of his family, or in his employment, or living on his land or in his house, by consent of the owner of said lands, shall list such person and pay the tax, and retain the same out of any moneys due him.

3. Every toll gate on a turnpike road, and every toll bridge, five per cent. on the gross receipts, and every gate accross a highway, licensed by law, twenty dollars.

4. Every ferry, the gross receipts of which amount to one hundred dollars and upwards, one per cent., amounting to five hundred dollars and upwards, five per cent., and one thousand dollars and upwards, ten per cent.

Every studhorse and jackass owned in the State, let to mares for a price, six dollars, to be listed in the county of the owner, unless the price demanded for the season for one mare shall exceed that sum, in which case the amount thus demanded shall be paid as tax.

5. Every dollar of dividend or profit, not previously listed, declared, received or due, on or before the first day of April in each year, upon money or capital invested in shares in the Bank of Washington, the Merchants' Bank of Newbern, the Bank of Wadesboro', the Bank of Fayetteville, the Commercial Bank of Wilmington, the Farmers' Bank of North Carolina, the Bank of Charlotte, and the Bank of Yanceyville, nine cents; and in shares in all other Banks or corporation and trading companies, and in steam vessels of twenty tons burden and upward, four cents; and any person listing any dividends or profit of the Banks herein specially named, shall be required to list the same separately from any other dividend or profit, for which he is liable to a tax, and also to specify the name of the Bank from which said dividend is due or has been received.

6. One-tenth of one per cent, on moneys, if exceeding one hundred dollars due from solvent debtors, including States and governments, (except bonds of the United States) or on hand, or on deposit with individuals or corporations within this State or elsewhere, the term "money" to include notes of the United States, or of any State or Corporation, according to their value: *Provided,* That bonds of this State, issued after the 23d of February, 1861, and the balance after deducting the money due and on hand, debts owing by the tax payer as principal, and as surety where the principal is insolvent, shall only be liable. Persons holding such subjects of taxation, as guardian, clerk of any court, executor or administrator, trustee or agent of whatever kind, shall list and be liable to pay said tax.

7. Every State and County officer, every President and Cashier, or Treasurer, or other officer of any bank, railroad or other incorporated company, and all other salaried persons, except ministers of the gospel, whose annual salaries or fees amount to, or are worth, five hundred dollars or upwards, one per cent. on such total salary and fees.

8. On the nett income and profits derived by each person, joint stock company and corporation, from any occupation, employment or business in which they may have been engaged, and from every investment of labor, skill, property or money, and the nett income and profit from any source whatever [except the salaries and fees named in the preceeding section,] during the year preceding the first day of April in each and every year, to be listed under the head of "Income," as follows: If said income amount to five hundred dollars, and is less than one thousand dollars, one per cent; if amounting to one thousand dollars and below two thousand dollars, 1½ per cent.; if amounting to two thousand dollars and below three thousand dollars, two per cent.; if amounting to three thousand dollars and below four thousand dollars, two and a half per cent; if amounting to four thousand dollars and below five thousand dollars, three per cent; if amounting to five thousand dollars and upwards, three and one half per cent. The tax imposed in this section shall be in addition to other taxes in this act imposed, except where laid on gross receipts and dividends and profits elsewhere taxed under this act, and shall include interest on securities of the United States, of this State, or other State or government: *Provided,* That in estimating the income for the year preceding the first day of April, 1866, those subjects on which taxes have actually been paid, under the Revenue Ordinance of the Convention, shall not be included.

In estimating the nett income, the only deduction by way of expenses shall be first, taxes, other than the income tax due this State.

Second. Rent for use of buildings or other property, or interest on actual incumbrance.

Third. Usual or ordinary repairs, but not for new buildings or permanent improvements.

Fourth. Cost or value of the labor, (except that of the tax payer himself,) raw material, food, and all other necessary expenses incidental to the business, from which the income is derived

9. Every carriage or other vehicle for the conveyance of persons, in use, worth at least fifty dollars, one per cent on its value.

10 All gold and silver plate, gold and silver plated ware, jewelry worn by males, including watch, watch-chains, seals and keys, when collectively of greater value than twenty-five dollars, one per cent. on their value.

11 Every harp and piano in use one dollar, every dirk, bowie-knife, pistol, sword-cane, dirk cane and rifle cane, (except arms used for musfering and police duty) used or worn about the person of any one at any time during the year, one dollar: *Provided,* That this tax shall not apply to arms used or worn previous to the ratification of this act, and any person who shall wear said weapons, and fail to list the same, and pay the tax, shall be guilty of a misdemeanor.

12 Every resident of this State who brings into the State or buys from a non-resident, whether by sample or otherwise, spirituous liquors, wines or cordials, ale, porter, lager-beer or other malt liquors, for the purpose of sale, fifteen per cent on the amount of his purchases; every person who buys to sell again, spirituous liquors, wines or cordials, or malt liquors, from the maker, in this State, his agent, factor or commission merchant, ten per cent. on the amount of his purchases

13. Upon all real and personal estate, whether legal or equitable, situate within the State, which shall descend or be devised or bequeathed to any collateral relative or person, other than a lineal descent or ancestor of the husband or wife of the deceased, or husband or wife of such ancestor or descendant, or to which such collateral relation may become entitled, under the law, for the distribution of intestate estates, and which real and personal estate may not be required in payment of debts and other liabilities, the following per centum tax upon the value thereof shall be paid.

CLASS 1. If such collateral relation be a brother or sister of the father or mother of the deceased, or issue of such brother or sister, a tax of two per cent.

CLASS 2. If such collateral relation be a more remote relation, or the devisee or legatee be a stranger, a tax of three per cent.

The real estate liable to taxation shall be listed by the devisee or heir in a separate column, designating its proper per cent. tax.

The personal estate or real estate reduced to assets shall be liable to tax in the hands of the executor or administrator, and shall be paid by him, before his administration account is audited or the estate is settled, to the sheriff of the county. If the real estate descended or devised shall not be the entire inheritance, the heir or devisee shall pay a *pro rata* part of the tax, corresponding with the relative value of the estate or interest.

If the legacy or distributive share to be received shall not be the entire property, such legatee or distributee shall, in like manner, pay a pro rata part of the tax, according to the value of his interest.

Whenever the personal property in the hands of such administrator or executor, (the same not being needed to be converted into money in course of the administration,) shall be of uncertain value, he shall apply to the County Court to appoint three impartial men of probity, to assess the value thereof, and such assessment, being returned to the Court and being confirmed, shall be conclusive of the value.

To facilitate the collection of the tax on collaterals, every executor or administrator shall return in his inventory, whether the estate of the deceased goes to the lineal or collateral relations, or to a stranger, and if to collaterals, the degree of relationship of such collaterals to the deceased, under a penalty of one hundred dollars, to be recovered in the name and for the use of the State; and it shall be the duty of the clerk of the Court of Pleas and Quarter Sessions, to furnish the sheriff with the names of the executors and administrators, who make such returns, after each and every term of his Court.

SCHEDULE B.

The sheriff shall collect the taxes as set forth in this schedule annually, unless otherwise directed, and grant to each party paying the tax, a license to carry on his business to the first day of July next ensuing, except in cases where the tax is on non-resident horse and mule drovers, in which case no license shall be required.

1. Every company of circus riders, or exhibitors of collections of animals, seventy five dollars for each county in which they shall perform or exhibit for a reward. Every separate exhibition, (commonly known as side shows,) accompanying such performers, or which cannot be seen without the payment of separate charge, fifteen dollars each county in which it is exhibited for a reward.

2. Every company of itinerant, stage or theatrical performers, or persons performing feats of strength or agility, or exhibiting natural or artificial objects, (except amateur performers,) twenty dollars for each county in which they exhibit for a reward, and two hundred dollars when such company performs for a longer time than two months in any county.

3. Every company of itinerant singers or performers on musical instruments, or dancers or itinerant companies, who otherwise exhibit for the public amusement, ten dollars in each county in which they exhibit for a reward.

4. Every insurance company, incorporated by this State, except companies for mutual assurance, who take no policy out of the State, one hundred dollars.

5. Every hotel, restaurant or eating house, one half of one per cent. on the gross receipts, if exceeding three hundred dollars, and every gas company, and every telegraph company one per cent. on gross receipts.

6. Every agency of an insurance company, incorporated out of the State, five per cent. on gross receipts, and ten dollars for every county in which such company may have an agency.

7. Every agency of a bank incorporated out of the State, five hundred dollars.

8. Every money or exchange, bond or note broker, private banker, or agent of a foreign broker or banker, shall pay the sum of one hundred dollars for each county in which he has an office or place of business; and every person acting for such broker, whether with or without compensation, shall be held and deemed a broker to all intents and purposes, in the place or county in which he shall act, and shall be liable for the above tax.

9. Every person who is not a resident of this State, and who shall come in this State in the capacity of or as agent for, a broker, and with the intention of exercising any of the functions of a money or exchange broker, shall pay the sum of one hundred dollars in each and every county in which he shall act as a broker, which tax shall be collected by the sheriff of the county and be accounted for as other taxes.

10 Every person who shall propose to act as broker, according to the foregoing section, shall pay the tax to the sheriff of the county in the county in which said broker's business is to be transacted, and take a license for the same, which shall authorize him to act as broker for one year; and any person who shall act without such license, shall forfeit the sum of fifteen hundred dollars, to be recovered by the sheriff of the county where such tax may be due, one-third of which shall go to the sheriff, and the remainder shall be accounted for as other taxes, and such persons so offending shall be guilty of a misdemeanor.

11. Every money or exchange, bond or note broker, and other persons mentioned in sections 8, 9 and 10, shall pay in addition to the tax therein named, five per cent. on the profits of their business.

12. Every express company, four per cent. on gross receipts.

13. Every public billiard table, one hundred and fifty dollars, every private billiard table, twenty five dollars, and every bagatelle table, twenty dollars.

14. Every public bowling alley, whether called ninepin or tenpin alley, or by any other name, fifty dollars, every private bowling alley, ten dollars.

15 Any person whose occupation or business is to keep horses or vehicles for hire, or to let, shall pay a tax of twenty-five dollars.

16. Every licensed retailer of spirituous liquors, wines or cordials, or retailer of malt liquors, fifty dollars for one year. In addition to this, such retailer shall list the amount of liquors, wines and cordials, as required in schedule A of this act, and pay the tax there imposed.

17. Every itinerate dentist, portrait or miniature painter, daguerrean artist and other persons taking likenesses of the human face, ten dollars for each county in which he carries on his business: *Provided,* That such person as shall furnish satisfactory evidence to the sheriff of the county in which he proposes to practice, that he is a resident of the State, and has listed the receipts of his profession for the previous year, shall be exempt from the tax imposed in this paragraph.

18. Every person who purchases in or out of the State for sale or gift, or brings into the State for sale or gift, playing cards, fifty cents for each separate deck or pack, so bought or brought into the State, during the year. Every person failing to list and pay the tax mentioned in this section, shall, in addition, forfeit and pay five hundred dollars, to be recovered by the sheriff, by distress or otherwise, two hundred and fifty dollars of which is to be paid to the State as taxes.

19. Every person that, for himself or as agent for another, at his regular place of business, sells riding vehicles manufactured out of the State, two per sent. on his sales.

20. Every auctioneer, on all goods, wares or merchandize, whether the growth or manufacture of this country or imported from foreign countries, placed in his hands by a merchant resident in the State, whether owner or not, or by a commission merchant, one per cent. on the gross amount of sales; and if by itinerant traders, or such as are not residents of the State, five per cent. on the gross amount of sales, subject to all the regulations and exemptions set forth in the tenth chapter of the Revised Code, entitled "Auctions and Auctioneers."

21. Every merchant, merchant tailor, jeweller, grocer, druggist, apothecary, produce dealer, commission-merchant, factor, produce-broker, and every other trader, who as principal or as agent for another, carries on the business of buying or selling goods, wares or merchandize of whatever name or description, and who is not taxed on his purchases in some other paragraph in this schedule, one half of one per cent. on the total amount of his purchases, whether in or out of the State, for cash or on credit.

Articles, the growth or manufacture of this State, if bought in the State, and other articles the growth or manufacture of adjoining States, if brought into this State for sale, by the grower or manufacturer, shall pay a tax of one-tenth per cent

22 Every non-resident, merchant, drummer or agent, who shall come into this State and sell any goods, wares or merchandize, by sample or otherwise, whether delivered or to be delivered, shall pay a tax of one half of one per cent. on the gross amount of such sale, made in any one year, and shall, before making such sale, obtain a written license from the sheriff of the county, in which he proposes to do business, which the sheriff is authorized to issue whenever such person shall give bond, with security, in the sum of five hundred dollars for the payment of the tax hereby imposed, at the time and under the same rules and regulations as are prescribed for the payment of merchant's tax; and any person violating the provisions of this paragraph shall be liable to a penalty of five hundred dollars, to be collected by the sheriff, four hundred dollars of which shall be accounted for and paid as other State taxes, and he shall be further liable to indictment as for a misdemeanor.

23 Every dealer in ready made clothing for males, one-half per cent. on the total amount of purchases.

24 Every person, who for himself or as agent for another, sells patent medicines or nostrums, ten per cent. on the amount of his sales

25. Every non-resident horse or mule drover, or person who receives horses or mules to sell for a non-resident; one per cent. on the amount of each sale, due as soon as the sale is effected, and upon his neglect or failure to pay such tax, in every county in which he sells, he shall forfeit and pay the sum of one hundred dollars, which shall be collected by the sheriff by distress or otherwise, one-half to his own use and one-half to the use of the State. Every horse or mule drover shall be considered a non-resident, unless the sheriff has satisfactory evidence that he is a resident of the State; and the sheriff shall have power and authority to examine on oath, at any time, any horse or mule drover or person who receives horses or mules to sell for another, as to whether he has made any sale or exchange, and as to whether he is a non-resident, or agent of a non-resident, and on his failure to answer, he shall be subject to the same penalty as for failure or neglect to pay such tax.

26 Every stud horse or jackass let to mares for a price, belonging to a non resident of the State, ten dollars, unless the highest price demanded for the season for one mare exceed that sum, in which case the amount thus demanded shall be paid for the license. The payment to one sheriff and the license under his hand shall protect the subject in this paragraph taxed in any county of this State. Every such stud-horse or jackass shall be considered as belonging to a non resident, unless the sheriff is furnished with satisfactory evidence that the owner is a resident of the State.

27 Every person that peddles goods, wares or merchandize, either by land or water, not the growth or manufacture of this State, or any drugs, nostrums or medicines, whether such person travel on foot or with a conveyance or otherwise, shall first have proved to the County Court that he is a citizen of the United States, and is of good moral character, and shall have obtained from the court (who may

n its discretion, make or refuse,) an order to the sheriff to grant him peddler's license, to expire on the first of July next ensuing. And the sheriff, on production of a copy of such order, certified by the clerk of such court, shall grant such license for his county on the receipt of forty dollars tax: (1.) That not more than one person shall peddle under one license.—(2) That any person who temporarily carries on a business as merchant in any public place, and then removes his goods, shall be deemed a peddler. (3.) That nothing in this act contained shall prevent any person from freely selling live stock, vegetables, fruit, oysters, fish, books, charts, maps, printed music, or the articles of his own growth or manufacture.—(4.) That nothing herein contained shall release peddlers from paying the tax imposed in this act, on persons who deal in the same species of merchandize, which tax shall be collected or secured in the same manner as in the case of other merchants and traders.

28. Every itinerant who deals in or puts up lightning rods, ten dollars for each county in which he carries on his business.

29. Every itinerant who sells spirituous liquors, wines or cordials, not the product of his own farm, in quantities from one quart to one barrel, shall pay fifty dollars for every county, and be under the same rules and restrictions as peddlers, except that an order from court shall not be required for a license.

30. On every gallon of whiskey, brandy, or other spirituous liquors, made for his own use or for sale, by the person using any distillery, twenty-five cents, and a like sum on every gallon distilled for other persons, to be paid by the person distilling the same: *Provided*, That any person who shall distil without having previously obtained a license therefor from the County Court, shall pay a tax of ten dollars for every day or part of day in which he may so distil; and it shall be the duty of the sheriff to distrain the still and fixtures for the payment of such tax: *Provided further*, That the foregoing proviso concerning license shall not be in force until thirty days from the ratification of this act: *And provided further*, That the foregoing proviso concerning license shall only apply to persons distilling spirituous liquors from grain: *Provided further*, That in any county in which there is no court in session at the time when this act shall go in force, the license may be obtained from any seven justices of the peace for said county.

Said tax shall take effect from the first day of January, 1866, and the sheriff shall collect the same quarterly on the first days of April, July, October and January.

31 Every company of Gypsies, or strolling company of persons who make a support by pretending to tell fortunes, horse-trading, tinkering or begging, one hundred dollars in each county in which they offer to practice any of their crafts, recoverable out of any property belonging to any one of the company. But nothing herein contained shall be so construed as to exempt them from indictment, or penalties imposed by law.

32. Every license granted under the provisions of this act, shall be for twelve months from the issuing of the same.

SCHEDULE C.

The subjects embraced in this schedule shall be taxed the amount specified and the taxes collected and accounted for as follows:

1. Every corporation that might become incorporated by letters patent under the provisions of chapter 26, Revised Code, entitled "Corporations," but shall fail to do so, and apply to the General Assembly and obtain a special act of incorporation, or shall obtain an act to amend their charter, whether it has been secured by letters patent under said law or by a special act, one hundred dollars for each act to incorporate or to amend, which tax shall be paid to the Treasurer of the State.

2. No corporation shall organize under such special act of incorporation, obtained as set forth in the preceding section, or derive any benefit under such act to amend their charter, until it first shall have obtained a certified copy of such act from the Secretary of State, and the Secretary shall, in no case, furnish such copy until the company applying shall have delivered to him the Treasurer's receipt for the tax assessed in the preceding section, which receipt the Secretary shall file in his office.

3. The president and cashier of each of the banks in the State, on or before the first day of October, in each year, shall pay into the Public Treasury the following tax, to wit: If the profits divided among the stockholders of the banks under their charge during the year, amounted to not less than six and not more than seven per cent., one half of one per cent, on the stock owned by individuals or corporations; if over seven and not more than eight per cent., three-fourths of one per cent. on the stock thus owned; if more than eight per cent, one per cent on the stock thus owned. In case the said officers of any bank shall neglect, or fail, to pay the tax herein required, said bank shall pay double the amount of such tax, and the same shall be sued for and recovered by the Attorney General in the name of the State, in the Superior Court of the County of Wake.

4. Every license for an Attorney to practice law in the County or Superior Courts, fifteen dollars, to be paid at the time of obtaining the same, to the Clerk of the Supreme Court, who shall before the first day of October in each year, render to the Treasurer of the State, a list setting forth the names of the persons from whom received, and the amounts received, and pay into the Public Treasury the total amount, less five per cent. commission for receiving and accounting for the same.

5. Every marriage license one dollar; every mortgage deed, marriage contract and deed in trust, made to secure debts or liabilities, one dollar, and every other deed conveying title to real estate, when the consideration is three hundred dollars or upwards, fifty cents, payable to the Clerk of the County Court. No clerk shall grant such license or admit to probate such instrument, until the tax shall have been paid and the receipt shall be endorsed on such license or instrument, and be registered with the same.

6. All the property and other subjects of taxation shall be annually taxed as by this act enacted, unless such property be expressly exempted from taxation by this or some other act; and the property and estate hereby exempted from taxation, are all such and their profits as may belong to the United States or to this State, or may belong to or be set apart and exclusively used for the University, colleges, institutes, academies, and schools for the education of youth, or the support of the poor or afflicted, or especially set apart for and appropriated to the exercises of divine worship, or the propagation of the gospel, or such as may be set apart and kept for graveyards and burial lots; all such property and estates, and their profits, as may belong to the State and county agricultural societies, and be set apart and used by them for agricultural fairs, and all such and their profits as may belong to any church or religious society, and be set apart and used by them for parsonages.

7. *And be it further enacted*, That all laws imposing taxes, the subjects of which are revised in this act, are hereby repealed: *Provided*, That this repeal shall not be construed to extend to the provisions of any law, so far as they relate to the taxes listed, or which ought to have been listed, or which may be due for the year 1865, or for any year previous thereto [*Ratified in General Assembly, this 12th day of March, A. D.*, 1866]

S. F. PHILLIPS
Speaker of the House of Commons.

C. S. WINSTEAD.
Speaker of the Senate.

I, ROBERT W. BEST, Secretary of State in and for the State of North Carolina, do hereby certify that the foregoing is a true copy of the original on file in this office.

Given under my hand, the 13th day of March, A. D., 1866. R. W. BEST,
Secretary of State.

Abstract of the Act for Collecting Revenue.

There will be no valuation until 1867. The tax of the present year is on the valuation of 1860. In case of increase in value since 1860 by means of mines of metal, coal or other valuable thing being discovered or worked or by reason of new buildings being erected, or when lands or town lots have since 1860 decreased in value by reason of fire or other extraordinary causes, or by reason of failure of mines, there is to be a new valuation by the list taker and two freeholders. This new valuation is to be on the basis of valuation of real estate in 1860.

List takers appointed at first Court after January 1st. Should Court fail, three justices may appoint on or before April 1st. Notice to be served within ten days. Lists to be taken between the 2nd Monday in April and 1st Thursday in May. Lists refer to April 1st, to be returned to clerk on or before 4th Monday in May Clerk to furnish Comptroller with abstract on or before 1st Monday in July.—Clerks to deliver duplicates to sheriffs on or before July 1st. Licenses and returns under schedule B, of the Reuenue Act, to refer to July 1st.

Sheriffs to return list to Clerk of taxes collected under schedule B. on or before 2nd Monday in August. Clerk to send duplicates thereof, to Comptroller, on or before 3rd Monday in August.

Clerk to make out list of taxes received by him and to report the same to Court next preceding July 1st, and pay to Sheriff.

Sheriff to pay taxes into Treasury between 3rd of June and 1st of November of the present year.

By aid of the above summary, the County Courts may proceed with the appointment of list takers, and the list takers may perform their duty. With the above exceptions, the law is substantially the same as the law of 1858—'59, which may be used as a guide until the present acts can be printed and distributed.

In all cases where necessary, the chairman of the County Court may call a special term, giving ten days notice. When counties have failed to lay county taxes at the first term in this year, the next regular term, or a special term called as above, may lay the taxes.

AN ACT TO ESTABLISH THE RATE OF INTEREST AND REPEAL CHAPTER 114 OF THE REVISED CODE ENTITLED "USURY."

Be it enacted by the General Assembly of the State of North Carolina, and it is hereby enacted by the authority of the same, That the legal rate of interest upon all sums of money where interest is allowed, shall be six per cent. per annum for such time as interest may accrue, and no more: *Provided, however*, That any person may for the loan of money, but upon no other account, take interest at a rate so great as eight per cent. if both the consideration and the rate of interest shall be set forth in an obligation signed by the party to be charged or his agent. And if any person shall agree to take a greater rate of interest than six per cent. per annum, when no rate is named in the obligation, or a greater rate than eight per cent. when the rate is named, the interest shall not be recoverable at Law or in Equity; and in all trials at Law or in Equity, when the plea of Usury shall be relied on, the defendant may examine the plaintiff upon oath, either by deposition or in open Court, according to the course of Court.

Be it further enacted, That Chapter 114 of the Revised Code, entitled "Usury," is hereby repealed, and this act shall be in force from its ratification.

[Ratified the twelfth day of March, 1866.]

PEOPLE'S PRESS.

SALEM, N. C.

SATURDAY, MARCH 24. 1866.

The Situation.

It is nearly twelve months since Gen. Lee surrendered the army of Virginia;—nearly twelve months have elapsed since the army of Gen. Sherman occupied North Carolina, after the surrender of Gen. Johnson,—and we are still in a probationary state,—not exactly in the Union nor altogether out of it, but in a state of *betweenity*,—bearing all the burdens of taxation without representation, a situation by no means very encouraging to a majority of the citizens of the States lately in rebellion, who are anxious to renew their full relations with the United States government, in good faith, but are debarred the privilege by Congress.

We are doomed to submit to the laws, without a voice in the councils of the nation, and our loyalty is weighed and measured by the conduct of malcontents in particular localities, the witnesses against us, perhaps, not being fully advised of the real sentiments of the mass of the people. Politicians and Legislative bodies do not always reflect the sentiments of the majority of the people, and the popular feeling could be more correctly ascertained by submitting the conditions of reconstruction to the qualified voters of each Southern State, in which event, North Carolina would prove herself unmistakably loyal.

Great injustice, we believe, has been done our good old State, by designing men, and we know the action of Congress has the tendency very much to discourage Union men, so much so, in many instances, that d spair is depicted on many a whilom bright and hopeful counte nance. It is even insinuated that the South is again plotting treason, which idea is preposterous and ridiculous. The people are desirous of peace and quiet, and an opportunity to mend their broken fortunes. If the North would show more disposition to lend a helping hand to her erring brethren, and thereby assist in restoring prosperity and happiness throughout the whole land, extremists even would soon forget old feuds, and a new era would soon commence.

But the situation, we regret to say, is not very encouraging, and the future dark and gloomy, drawing the inference from the proceedings of Congress. So far, the President knows no North, no South, no East, no West, his patriotism and magnanimity is unbounded, and we hope the apparent breach between Congress and our chief magistrate may be healed, and a better state of things be brought about, shortly.

Although newspaper correspondents from Washington are liable to err, and are frequently at fault, yet the following from the correspondence of the Philadelphia *Press*, may at least indicate the proposed action of Congress. It is given as the basis of restoration:

"That the Confederate debt be repudiated; that all black codes and class legislation be repealed; that all colored men who fought for the Union and were honorably discharged, and all who can read & write, shall vote at all elections for President, Congress, Governors and Legislatures."

Congress is now holding night sessions, with the view of an early adjournment, and it will not be very long before more light will be shed on the situation.

Let us remain quiet, yet for a season. There may be a few restive spirits among us who desire agitation, but we warn our readers to beware. There is nothing to be gained by excitement, let us be calm and prudent.

☞ Last week we published the Captions of all the public acts and resolutions, leaving out those of a priavte or local nature, for want of space. Also the Stay law and the scale of depreciation.

This week we lay before our readers the Revenue Law, and the law in relation to interest, which will be succeeded by other important Acts as fast as we can make room for them.

NEWSPAPER CHANGE.—The Daily Standard has been discontinued. The Standard is now published tri weekly and weekly.

☞ The result of the vote on Saturday last, on the liquor question, was 81 against license and 15 for license.

THE COMMITTEE ON RECONSTRUCTION:—The evidence on the condition of the South, recently reported from the Committee on Reconstruction, is too voluminous for our limited space. It is of an *ex parte* nature, and embraces testimony given by Gen Grierson, Gen. Howard, Gen. Thomas, and various provost marshals and private persons.

The following summary, which we clip from an exchange, will give the reader some idea as to how matters are progressing.

General Grierson thinks there is an organization throughout the South to renew the rebellion General Howard says the feeling in South Carolina against original Union men and Northerners is very bitter, especially among the women. The ultra secessionists, another witness says, desire a foreign war, in order to join with the country's foe, &c. Major S. R. Harrington thinks a majority of the people of Arkansas prefer the Union. Another witness testified that there is a deep feeling in Louisiana against the payment of the national debt. General Thomas says some of the original Union men in Alabama are now strong sympathizers with the enemies of the government. There is in Alabama a strong decided disloyal sentiment, though he thought the Union sentiment preponderated in many portions of the State. He did not think that Georgia differed materially from Alabama.—There was much personal hatred toward the negro in his relation as a freedman, but this has been successfully controlled through the Freedmen's Bureau, and the feeling continues to improve in all the State Steps have been taken to ascertain the truth in regard to the existence of a secret organization, which had been reported to him, &c.

The committee on reconstruction have reported the testimony of General Custer, who states that he has traveled all over Texas, and found the mass of the people exceedingly bitter against the governmet, more so than five or six months ago.

Wm. A Graham, Senator elect from North Carolina, publishes a statement from which it appears that in January he addressed a letter to Senator Fessenden, suggesting that it would be but justice to permit the delegation elected from each State to be present at the reception of all evidence touching a State or any of its members, before the Committee on Reconstruction, with the privilege of cross-examining witnesses, and of introducing counter evidence if they should deem it proper.

To this letter Mr. Fessenden replied as follows:

"It is not customary to allow a cross-examination of witnesses before a committee appointed to report on a subject not involving individuals.

"The committee is supposed to be desirous of ascertaining the truth, and capable of making all the examination necessary.

"The committee is quite willing, however, to examine any witnesses who may be produced, having a knowledge of the subject matter to any reasonable extent.

"The credentials of gentlemen claiming to be Senators have not been referred to this committee, and there is no probability that they will be."

Mr. Graham subsequently replied as follows:

"My sole purpose is to aid the committee so far as this State (North Carolina) is concerned, in the ascertaining of truth and to guard against *ex parte* testimony from unknown irresponsible sources.

"If, therefore, the committee will, at any time, furnish notice of the points on which evidence is desired or of prejudicial testimony which it is necessary to meet, my colleagues and myself will gladly avail ourselves of its permission to offer such relevant proofs as may be in our power."

During a debate in the Senate, on the 19th, upon this subject, Mr. Fessenden remarked that in the case of North Carolina, no evidence had yet been printed, and if Mr. Graham desired to introduce further testimony, he could do so.

☞ The injury sustained by the growing wheat crop, on account of the very cold weather a few weeks since, is not so serious as was anticipated. The wheat is fast recovering and growing finely.

New Advertisements.

Costar's Vermin Exterminators.
Still Wanted—P. E. Light.
Public Sale—Jos. Crews, Sen.
Sheriff's notice to Tax listers.
Prospectus of the "Old North State.
☞ Legal Blanks for sale and printed to order, at this office.

COUNCIL OF STATE.—Gov. Worth has summoned the Council of State to meet in Raleigh on Saturday the 14th day of April.

The Raleigh *Sentinel* announces the following appointments by Gov. Worth:

Board of Supervisors of the Insane Asylum. Geo. W. Mordecai, Thomas Bragg, Charles Dewey, T. H. Selby, Dr. E. Burke Haywood.

Commissioners of Chesapeake and Albemarle Canal.—W. N. H. Smith and D. D. Fcrebee.

☞ The Fenian excitement seems to be on the decline in Canada.

There will be a total eclipse of the moon on the evening of March 30. It is visible throughout the United States.

THE TOURNAMENT AT HIGH POINT.—The tournament at High Point, on Thursday the 15th inst., attracted a very large concourse of people.

At 11 o'clock, the Knights, preceded by the Salem Brass Band, entered the grounds as follows, says the Greensboro *Patriot*:

Knight of the Red Fox—W. G Barbee.
Knight of the Absent Maid—J N. Campbell.
Knight of the Unknown—Frank. English.
Knight of the Western Wilds—J. M. Elder.
Knight of the Red Cross—Henry Graves.
Knight of the Gray Horse—J. L. Gauldin.
Knight of the Fallen Flag—Dr. E. B. King.
Knight of Roanoke—A. C Weldon.
Knight of the Palmetto State—C. E Jarrett.
Knight of the White Rose—J. M. Bowman.
Knight, "So Called"—B. W. Stafford.
Knight of Salem—Dr. A. H. Webb.
Knight of Sepenaw—J. C. Cunningim.
Knight of the Sorrowful Figure, or Don Quixote with his famous horse Rozinante—The veritable and renowned John D. Smith.

"Red Fox" was the successful Knight, who crowned, as Queen of Love and Beauty, Miss Aurelia E. Bowman.

First Maid of Honor, Miss Sallie Stafford, was crowned by the Knight of Salem; the second Maid of Honor, Miss Annie Graves, was crowned by the Knight of the White Rose; the third Maid of Honor, Miss Laura Lash, was crowned by the Knight of the Gray Horse; and the fourth Maid of Honor, Miss Emma Craven, was crowned by the Knight of the Red Cross. The coronation took place in the spacious balcony of Barbee's Hotel, which was overflowing with loveliness and beauty, the excellent band discoursing sweet and charming music.

Washington News.

Condition of the Treasury.

WASHINGTON, March 16.—The Secretary of the Treasury, in response to a resolution of the House of Representatives, requiring him to prepare a statement showing the amount of money now in the Treasury, yesterday transmitted a communication, from which it is seen that the available balance in the Treasury, according to returns received to the 10th instant, was $123,323,885 91, of which $57,799,921,-37 consisted of coin, and $65.623.964,40 of currency. Of the total, $21,780,358,55, was on deposit in the National banks designated as depositories.

A FINANCIAL CONTROVERSY.

There is a trouble between Secretary McCulloch and his comptroller, Freeman Clarke.—He has taken occasion to corret a statement of finances emanating from the comptroller, and the latter after demonstrating that his figures were right, pitches into the secretary, by way of demonstrating also that he has some independence in him. The secretary having stated that he would require $112,000,000 more than current receipts to carry him through the remainder of the fiscal year, Clarke avers that by a proper administration of his resources he can save a surplus of $200,-000,000. He further states that the Hon. Secretary has not in any of his monthly statements for the last few months shown within fifty millions of dollars the amount of money in the treasury or on deposit in national depositories.

DECISION OF THE SECOND COMPTROLLER.

Comptroller Broadhead yesterday decided adversely to any allowance of compensation, by way of rent or otherwise, for the use of private property seized in captured southern cities and used by officers of the Union army for military purposes during the war. A recent decision to a like effect was made by the quartermaster general, as our readers will remember. The question excites some interest among lawyers.

Indiana Democratic State Convention.

INDIANAPOLIS, March 16.—The Democratic State Convention to-day adopted resolutions denying the right of secession and approving the reconstruction principles avowed by the President in his annual message They solemnly condemn the action of the majority in Congress, cordially endorse the veto and pledge to the President the earnest and disinterested support of the Indiana Democracy in all his conflicts with the fanatical Congressional majority.

THE MISSISSIPPI STAY LAW.—The high Court of Errors and Appeals in Mississippi decides that the Stay Law adopted by the Legislature at its last session is unconstitutional—first, because it violates the Constitution of the United States and also of Mississippi, both of which prohibits the passing of any law impairing the obligation of contracts; and, secondly, because it violates the provisions of the State Constitution, which declares "that the courts shall always be open and justice administered therein without sale, denial or delay." The Mississippi *Index* says: "This decision, founded as it is on right and justice, will be hailed with delight by our people. We denounced the law at the time of its passage, and record with pleasure this action of the judiciary which prevents it from going into operation.

The message of President Johnson, giving information to Congress concerning the provisional governors, etc. has been put into type. It makes a volume of two hundred and sixty-two pages, and contains a vast amount of information concerning the Southern states.

MARRIED:

At the residence of the bride's father, by William Shore, Esq., on the 15th inst., Mr. JAMES L SPAUGH to Miss JANE FAW, daughter of Abraham Faw,—all of this county.

On the 15th inst., in Waughtown, by Elder Wm. Turner, Mr. HENRY C. HEDGECOCK to Miss NANCY B. SMITH,—all of this county.

NEWS ITEMS.

Reduction of Taxes.

It is reported from Washington that the Committee on Ways and Means are now busily engaged in considering the best mode of effecting a reduction in the rate of taxation, and ascertaining the articles which can best be relieved of the burdens hitherto imposed. The receipts from Internal Revenue have gone beyond the anticipations of the framers of the measure and are considered more than necessary for the requirements of the Government.

Death of Jared Sparks.

BOSTON, March 14.—Jared Sparks, the Historian and Ex President of Howard College, died at his residence in Cambridge, this forenoon, of pheumonia.

Taxing Foreign Bondholders.

The Finance Committee of the United States Senate proposes that American stocks and securities in the hands of foreigners, shall pay the same tax toward the government as is imposed upon the same obligations in the hands of our citizens.

SMALL-POX IN THE SOUTH.—The Charleston *Courier*, on the authority of a gentleman who has been recently making a tour through out the Southern States, says:

It is hardly possible to imagine the extent to which the small pox prevails throughout the section. All large cities are more or less infected. In some places the freedmen only are the victims, while in others the white population are among the sufferers. Little attention is paid to discretion in medical treatment. Those who have the disease walk through the streets in the most indifferent and unconcerned manner. No one bids them remain within doors. In two or three places through which he passed one house in every three had the red symbol displayed. Charleston, we all know, is grievously afflicted with small pox.

The bill declaring all persons born in this county to be citizens of the United States, excepting Indians not taxed, and to secure all persons in the enjoyment of their civil rights, has finally passed both Houses of Congress, and will soon be presented to the President.

Twenty of the largest New York city distillers were put under arrest Friday, for alleged attempts to commit frauds upon the Government in connection with the Internal Revenue act. The amounts involved are said to be very large.

There are now in the vaults of the United States Treasury about $141,000,000 in notes and coin, which is the largest sum they have ever before contained.

The man arrested in New York on Saturday and taken to Washington, has been identified as the celebrated guerrilla Quantrell, by Senators Lane and Pomeroy and other Kansas citizens.

Smith, republican, has been elected Governor of New Hampshire by over 500 majority.

It is thought that the Virginia tobacco crop will be about one-third of what it was before the war.

Gen. Mahone, late of the Confederate army, is President of the Southside railroad, and receives a salary of $9,000. He is also President and Superintendent of the Norfolk and Petersburg road, for which he receives a salary of $5,000 per annum.

The Macon (Ga.,) *Telegraph* learns from private sources that G. B Lamar has been sentenced to three years imprisonment and $25,000 fine for cotton frauds, bribery, &c.—The decision of the military commission awaits the approval of President Johnson

By different nations, every day in the week is set apart for public worship. Sunday, by the Christians; Monday, by the Grecians; Tuesday, by the Persians; Wednesday, by the Assyrians; Thursday, by the Egyptians; Friday by the Turks; and Saturday by the Jews. Add the fact of the diurnal revolution of the earth giving every variation of longitude a different hour, and it becomes apparent that every moment is Sunday somewhere.

Seventy-five Quakers arrived in Washington, Wednesday, from Randolph county, North Carolina, en route to settle in Indiana. They state that they were compelled to leave their old quarters on account of the continued persecution of them by the inhabitants of North Carolina One hundred and fifty more to start in a few days. [Some mistake here.]

It is said that there are 5,000 lodges of Free Masons in the world, containing altogether 1,300,000 members.

Jeweler Shop Re-opened.

I HAVE RE-OPENED MY SHOP, WHERE Clocks, Watches and Jewelry will again be repaired with fidelity and despatch, by a competent workman.

E. A. VOGLER.

Salem, N. C., March 10th, 1866.

GOOD WEST INDIA MOLASSES

FOR SALE AT H. D. LOTT'S.

March 3-29 tf

Last Call

TO persons owing the Estate of Dr. F. H. Shuman.

Book Accounts must be closed by cash or note by the 15th of May, or they will, without fail, be placed in an officer's hands for collection.

D. H. STARBUCK, Executor.

March 17, 1866.

New Advertisements.

Public Sale.

On **Saturday, April 7th,** I will offer for sale at my residence, a lot of

Wheat, Oats, Hay,
One Cow, a lot of Iron,
One Carriage,
Household and Kitchen Furniture,

with numerous other articles too tedious to mention. A portion of the above articles will be sold for cash.

All persons indebted to me by note are requested to come forward and pay the interest, or they will find them in an officer's hands for collection.

JOSEPH CREWS, Sen.

March 24, 1866. 2t.

NOTICE

IS hereby given to the following Magistrates, who have been appointed in the several districts of Forsyth County to list the taxable property for the year 1865, to call at the County Court Clerk's Office, on Saturday the 31st of March, 1866, for the purpose of receiving the list of assessment for the year 1860.

Mill Creek,	Thomas Hunter, Esq.
Bethania,	Adam Snow, Esq.
Old Town,	James C. Crews, Esq.
Pfafftown,	Philip Mock, Esq.
Yadkin,	Wm. R. Griffith, Esq.
Little Creek,	Thomas Spach, Esq.
South Fork,	Wm. Shore, Esq.
Waughtown,	P. E Light, Esq.
Abbott's Creek,	Aquilla Pitts, Esq.
Bunker Hill,	John H. Hester, Esq.
Kernersville,	Philip Kerner, Esq.
Belew's Creek,	George V. Fulp, Esq.
Old Field Creek,	James E. Matthews, Esq.
Middle Fork,	J. P. Crews, Esq.
Sedge Garden,	N. F. Sullivan, Esq.
Winston,	J. D. Tavis, Esq.
Salem,	C. L Rights, Esq

M. MASTEN, *Sheriff.*

March 24, 1866.

WANTED,

A LARGE STILL. Enquire of P. E LIGHT, Waughtown.

March 20, 1866. pd.

An Old Song, set to a New Tune.

1866.

"As Spring approaches
Ants and Roaches
From their holes come out,
And Mice and Rats,
In spite of Cats,
Gaily skip about"

"18 years established in N. Y. City."
"Only infallible remedies known."
"Free from Poisons."
"Not dangerous to the Human Family."
"Rats come out of their holes to die."

"Costar's" Rat, Roach, &c, Exterminat'rs,
Is a paste—used for *Rats, Mice Roaches, Black and Red Ants,* &c., &c., &c.

"Costar's" Bed-Bug Exterminator,
Is a liquid or wash—used to destroy, and also as a preventive for *Bed Bugs,* &c.

"Costar's" Electric Powder for Insects
is for *Moths, Mosquitoes, Fleas, Bed Bugs, insects on Plants, Fowls, Animals,* &c.

☞ !!! BEWARE !!! of all worthless imitations.
☞ See that "COSTAR'S" name is on each Box, Bottle and Flask, before you buy.
☞ Address. **HENRY R. COSTAR,** 482 Broadway, N. Y.
☞ Sold by all Druggists and Retailers.

1866.

INCREASE OF RATS.—The *Farmer's Gazette* (English) asserts and proves by figures that one pair of RATS will have a progeny and descendants no less than 651,050 in three years. Now, unless this immense family can be kept down, they would consume more food than would sustain 65,000 human beings.
☞ See "COSTAR'S" advertisement above.

1866.

RATS *versus* BIRDS.—Whoever engages in shooting small birds is a cruel man; whoever aids in exterminating *rats* is a benefactor. We should like some one to give us the benefit of their experience in driving out these pests. We need something besides dogs, cats, and traps for this business.—*Scientific American. N. Y.*
☞ See "COSTAR'S" advertisement above.

1866.

"COSTAR'S" RAT EXTERMINATOR is simple, safe, and sure—the most perfect RAT-ification meeting we have ever attended. Every Rat that can get it, properly prepared, will eat it, and every one that eats it will die, generally at some place as distant as possible from where it was taken.—*Lake Shore (Mich.) Mirror.*
☞ See "COSTAR'S" advertisement above.

1866.

FARMERS AND HOUSEKEEPERS should recollect that hundreds of dollars worth of Grain, Provisions, &c., are annually destroyed by Rats, Mice, Ants and other insects and vermin—all of which can be prevented by a few dollars worth of "COSTAR'S" Rat, Roach, Ant, &c., Exterminator, bought and used freely.
☞ See "COSTAR'S" advertisement above.
☞ Sold by all Druggists and Dealers.

AMERICAN WORM KILLER, For sale at H. D. LOTT'S.

GOOD APPLE VINEGAR For Sale at H. D. LOTT'S.

NOTICE!

ON SATURDAY, the 24th inst., I will sell, under former order, at the Court-house door, in Winston, **ONE HOUSE AND LOT,** late the property of Peter Tice, dec'd., situated on the Plank Road, about three miles from Salem.

The house is a good brick building; and on the premises are good Outhouses, and an excellent WELL of water. Conditions made known on day of sale. ☞ Sale to commence at 1 o'clock.

JOHN H. WHITE, Administrator.

March 17, 1866.

Further Notice.—At the same time and place, I will re-sell the land, late the property of Vachel Ingram, dec'd. Conditions on day of sale. JOHN H. WHITE, Adm.

March 17, 1866.

B. P. WILLIAMSON & CO., Commission Merchants,

RALEIGH, N. C.,

SELL on commission, Cotton Yarns, Sheetings, Bacon, Flour, Lard, Dried Fruits, Whiskey, Brandy, and all kinds of Country Produce.

They also keep constantly on hand for sale, Plows, Hoes, Axes, Shovels, Spades, Corn Shellers, and all kinds of Agricultural Implements, Hardware, Tinware, and Groceries of every description.

They respectfully solicit consignments from Farmers and others in the Western part of the State, and pledge themselves to give their best attention to all orders and consignments entrusted to them.

Beg to refer to Hege Brothers, E. A. Vogler, and Dr. Wheeler, Salem, N. C.

March 17, 1866. 31-1m

MIDWAY FOUNDRY,

DAVIDSON CO., N. C.

List of Articles to be sold on the 30th of March, to the highest bidder.

A number of Plows, four Molasses Mills, said to be the best in the country; 3 or 4 first rate Corn Shellers; one good Turning Lathe, for wood or iron; one set of Blacksmith's Tools; one Carpenter's Work Bench; a lot of Plow Points of all sorts and sizes; an assortment of Oven Lids; 2 Large Kettles, 50-gallons each; a lot of Mould Boards and Fan Mill Castings; a lot of good wrought Iron; one five foot Rag Wheel and Gudgeons for Saw Mill; a small quantity of Steel; a large lot of Scrap Iron and Casting, and various other articles too numerous to mention.

Also 8 HOGS and 1 one horse WAGON, iron axle HOUSEHOLD AND KITCHEN FURNITURE, &c., &c., &c.

Terms—*Cash.*

THOMAS SMITH.

Midway, March, 1866.

PROSPECTUS OF THE OLD NORTH STATE.

"THE OLD NORTH STATE FOREVER."

THE UNDERSIGNED WILL COMMENCE the publication of a Daily and Weekly Newspaper, bearing the above title, in the city of Salisbury, about the 10th of March next.

The Old North State will be, under our control, a firm and decided Union paper. But while it will be firm and decided in its support of the Union, and of all just and necessary measures tending to its early and complete restoration it will yet be liberal and conservative. It will oppose radicalism from whatever quarter it may come. Confiding in the loyal intentions of the great body of the people of North Carolina, it will endeavor to soothe the asperities of the past by promoting among them a spirit of reconciliation and harmony.

Rejecting the exploded dogma of *paramount* State sovereignty, it will cheerfully support the National government in the exercise of every power necessary to the maintenance of its rightful authority, while it will ever contend against any encroachments upon the reserved rights of the States.

It will discuss all the various political issues of the day, but in doing this it will seek to avoid everything like partizan bitterness or personal vituperation. It will also strive to avoid that detestable practice, so common among politicians, of pandering to the passions and appealing to the prejudices of the multitude in order to accomplish partizan ends. It will endeavor to enlighten and direct aright public sentiment, by disseminating correct information, and by arguments addressed to the understanding—in short, it will endeavor to erect a high standard of political morality.

Its columns will be open for Political, Moral, Literary and Agricultural articles especially, and to the advertising public.

The Old North State will be printed on new type on the following

TERMS:

For the Daily 12 months,	$8 00
For the Daily 6 months,	4 50
For the Weekly 12 months,	3 00
For the Weekly 6 months,	1 50

CASH IN ADVANCE.

Any person sending us a club of ten subscribers at any one post office accompanied by the cash will be entitled to an extra copy for getting up the club.

We most respectfully solicit our friends to subscribe for the old North State at ONCE, also to aid us in extending our circulation as wide as possible.

LEWIS HANES,
JOHN S. HAMPTON,
Publishers and Proprietors.
LEWIS HANES, Editor.

Salisbury, N. C., Feb. 20th, 1866.

FRESH AND GENUINE GARDEN SEEDS

FOR SALE AT THE

SALEM DRUG STORE.

JUST received at the Salem Drug Store, a lot of fresh and genuine GARDEN SEEDS, among which may be found:

Cabbage,	Cucumber,	Beans,
Early York;	White Spine,	Six Weeks,
Drum Head,	Long Green,	Ex. Early,
Ox Heart,	and other var.	Lima:
White Onion,	Lettuce,	Peas,
Yellow Onion,	Nutmeg Melon,	Radish,
Bell Pepper,	Citron "	Egg Plant,
Asparagus,	Okra,	Salsify,
Beet, extra early,	Parsnip	Squash.
Carrot,	Tomato, new var.	Turnip,

WHITE AND YELLOW ONION SETTS. &c: &c. &c.

A lot of FLOWER SEEDS suitable for borders.
☞ Remember the place—Salem Drug Store sign of the BIG MORTAR,—Post Office Building.

Salem Drug Store.

HAVING removed my Drug Store to the POST OFFICE BUILDING, I would again respectfully call the attention of the public to my stock of pure and unadulterated

DRUGS, MEDICINES AND DYE-STUFFS.

Soda,	Epsom Salts,	Castor Oil,
Ess. Pepperm't,	Ess. Lemon,	Ess Cinamon.
Copperas,	Ex't Logwood,	Indigo,
Madder,	Venetian Red,	Spanish Brown
Essence of Coffee,	&c.	&c.

ALSO

Shoe Blacking and Brushes, Paint Brushes, Hair Brushes, Combs, pocket, dressing tuck, &c. Lead Pencils, Slate Pencils, Pens & Pen Holders, Toilet Soaps, Lilly White and Perfumery of various kinds, which will be sold at such prices as the times will justify. Any article not on hand can be procured at short notice.

A. T. ZEVELY.

Feb. 3, 1866. 25-tf

NOTICE.

Office Agent Freedmen's Bureau, &c.,

WINSTON, N. C., Feb. 27, 1866.

The undersigned having been duly appointed Agent of the Bureau of Refugees, Freedmen and Abandoned Lands for the county of Forsyth, hereby gives notice that in future all contracts between Freedmen and their employers must be made in his presence, and with his sanction, otherwise they will be without force. Contracts already made require his approval, to be valid.

He is also empowered to adjudicate all cases of dispute which may have arisen between the whites and freedmen since the surrender; also to take cognizance of all cases in which the freedman is concerned, which would be punishable by a fine of not more than $100, or imprisonment for thirty days. These punishments will be inflicted on the freedmen for drunkenness, stealing, vagrancy, &c., and on whites for cruel or unjustifiable treatment of freedmen.

It is furthermore his province to bind out to responsible white persons, any freedman (boy or girl) under 14 years of age. No other indentures than those sanctioned by himself will be valid.

GEORGE H. RENIGAR.
Agent F. B. &c., for Forsyth.

March 3-4w.

NATIONAL EXPRESS
AND TRANSPORTATION COMPANY.

THIS COMPANY chartered by the State of Virginia, and organized with

JOSEPH E. JOHNSTON,

AS ITS PRESIDENT,

has opened an agency at

HIGH POINT,

and is now prepared to do a

General Express Business,

in the transportation of
Freight,
Currency,
Gold,
and Valuables,
of every description, between High Point and the following cities and towns:,

New York,	Philadelphia,
Boston,	Baltimore,
Washington,	Georgetown,
Alexandria,	Lynchburg,
Staunton,	Richmond,
Greensborough,	Petersburg,
Danville,	Norfolk,
Raleigh,	Wilmington,
Weldon,	Goldsborough,
New Berne,	Knoxville,
Bristol, Tenn.	Morganton,
Winsboro', S. C.,	Charleston, S.C
Fredericksburg, Va.,	Tarboro, N. C.

and accessible points in the States of New York Pennsylvania, Maryland, Virginia, North Carolina and South Carolina, and Way Stations on the following named Railroads:

Baltimore and Ohio,
Orange and Alexandria,
Virginia and Tennessee,
Virginia Central,
Petersburg and Weldon,
Richmond and Danville.
Petersburg and Lynchburg,
Raleigh and Gaston,
North Carolina Central,
Wilmington and Weldon,
Atlantic and North Carolina,
Charlotte and South Carolina,
Western N. Carolina.
Western Division Wilmington C. & R. R.

As the line of Railroads is opened, they will extend their business to all points in the South, in addition to those named.

The company has also such favorable contracts with Steamer Lines from all Northern ports to those of the South, as will enable it to deliver goods at all inland points at rates below the usual charges. The Tariff of charges will be based upon a fair business per centage above the cost of transportation, without being onerous or oppressive; nor will it be made less than the cost of transportation, with the view to break down or drive off any rival, to advance to oppressive and unnecessary high rates. Upon this basis the company solicits public patronage.

W. G BARBEE,
Jan. 6,-21-3m. Agent, High Point.

New Family Grocery.

FLOUR, MEAL, FEED,
BACON, LARD, BUTTER,
CHEESE, FISH, SARDINES,
CRACKERS, COFFEE, SUGAR,
SPICES, CANDIES, and all articles usually kept in a Family Grocery and Provision Store.

Will buy Flour Grain, Potatoes, Butter, &c., at market prices for Barter or Cash.

Just received a lot of that justly celebrated

Durham Smoking Tobacco.

A fresh supply of good "Carolina Belle" snuff in store and for sale by

H. D. LOTT.
Salem, Nov. 25th, 1865. 15-3m

Metropolitan Enterprise.

GREAT GIFT SALE

OF THE

NEW YORK AND PROVIDENCE

Jewelers' Association,

Capital - - - - - 1,000,000

Depot, 197 Broadway.

An immense stock of Pianos, Watches, Jewelry, and Fancy Goods all to be sold for ONE DOLLAR each, without regard to value, and not to be paid for till you see what you will receive.

CERTIFICATES, naming each article and its value, are placed in sealed envelopes and well mixed. One of these envelopes will be sent by mail to any address on receipt of 25 cents; five for $1; eleven for $2; thirty for $5; sixty-five for $10; and one hundred for $15.

On receipt of the certificate you will see what you are going to have, and then it is at your option to pay the dollar and take the article or not. Purchasers may thus obtain a Gold Watch, Diamond Ring, a Piano, Sewing Machine, or any set of Jewelry on our list, for $1; and in no case can they get less than One Dollar's worth, as there are no blanks.

Splendid List of Articles
All to be sold for one dollar each.

50	Superior Grand Piano Fortes,	$300 to	$1,200
100	Splendid 7-Octave Pianos,	400 to	800
150	Melodeons, the best made,	100 to	200
175	First-class Sewing Machines,	50 to	150
250	Solid Silver Dining Sets,	75 to	300
500	Silver Salvers and Urns,	50 to	250
200	Solid Silver Tea Sets,	50 to	300
200	Gold Hunting Watches,	50 to	200
250	Ladies' Enamel'd Gold Watches,	50 to	200
500	Gents Hunting Silver Watches	35 to	100
500	Open face Silver Watches,	25 to	60
250	Diamond Rings,	50 to	100
1000	Solid Silver Card Cases,	15 to	25
2000	Silver Salt Stands,	6 to	14
3000	Silver Egg Stands	18 to	20
2000	Silver Ice Pitchers,	25 to	50
50 000	Sets Silver Tea Spoons,	5 to	15
10 000	Sets Silver Table Spoons	8 to	25
10 000	Sets Silver Knives and Forks	10 to	39
5000	Pairs Silver Napkin Rings	5 to	20
1000	Doz Silver Nut Picks,	12 to	25
6000	Silver Cake, Pie and Fruit Knives	5 to	15
10,000	Engravings Rosewood Frames,	5 to	25
6000	Engravings, Gilt Frames	6 to	30
6000	Large Photographs, in Frames	5 to	25
1000	Fine Oil Paintings	25 to	100
2000	China Vases and Mantel Ornam'ts	6 to	10
6000	Fine 6 blade Pocket Knives,	5 to	10
3000	Ivory and Pearl Back Combs	10 to	25
5000	Ivory and Gold headed Canes	5 to	25
3000	Toilet Sets, Perfumery, etc.	5 to	15
6000	Ladies' Trav'g Bags and Portm's	3 to	20
2000	Ivory and Sandal Wood Fans	5 to	50
3000	Photograph Albums, all sizes	5 to	30
2000	Gold Vest, and Neck Chains	15 to	30
2000	Gold Oval Band Bracelets	5 to	10
5000	Chased Gold Bracelets	6 to	12
2000	Chatelaine and Guard Chains,	5 to	25
7000	Solitaire and Gold Brooches	5 to	10
2000	Lava and Florentine Brooches	4 to	10
5000	Coral, Opal and Emerald Brooches,	4 to	10
5000	Mosaic, Jet and Lava Ear Drops,	4 to	10
7500	Coral Emerald Ear Drops,	3 to	8
5000	California Diamond Breast Pins,	3 to	10
3000	Sets of Solitaire Sleeve Buttons, studs, etc.	3 to	11
3000	Gold Thimbles, Pencils, etc.,	3 to	8
10,000	Lockets, double glass,	3 to	5
5000	Lockets for Miniatures,	5 to	10
3000	Gold Toothpicks, Crosses, &c.,	3 to	8
5000	Plain Gold Rings,	4 to	10
5000	Chased Gold Rings,	4 to	10
10,000	Shield and Signet Rings,	3 to	10
10 000	California Diamond Rings,	2 to	20
7500	Sets Ladies' Jewelry, Jet,	5 to	10
5000	Sets Ladies' Jewelry, Coral,	8 to	21
5000	Sets Ladies' Jewelry, Onyx,	10 to	15
5000	Sets Ladies' Jewelry, Lava,	12 to	20
2500	Sets Ladies' Jewelry, Mosaic,	20 to	30
0,000	Gold Pens, with Silver Holders,	5 to	10
15000	Gold Pens, with Gold Holders,	6 to	12

Agents are wanted in every town in the country; every person can make $10 a day, selling our Certificates in the greatest sale of Jewelry ever known.

Send 25 cents for a certificate which will inform you what you can obtain for $1. As the same time get our circular, containing full list and particulars; also *Terms to Agents.*

Address, JAMES HUTCHINSON & CO.
Jan. 6, 1866. 21-3m

A List of Letters

REMAINING IN THE POST OFFICE AT Salem, N. C., March 1st, 1866.

Miss Julia E. Allen, 3	J. B. J. Logan,
Mrs Eleaner Allen,	Miss Martha Long,
Lafayette Brooks, (col)	William Longworth,
E. C. Brown,	T. N. Marshall,
William Blaster,	Alexander Martin,
Allen Bettis,	John E. Miller,
W. H. Badger, (col,)	Mrs. Sallie H Matthews,
Jonathan Boner,	H. F. Motsinger,
J. W. Beard,	Albert McGee,
Miss Jane E. Boener,	Dr. G. F. Mathews,
Costen Blackburn,	Mrs. Mary Motsinger,
Geo. Borum and Miss Susan Moore,	Miss Louisa M. Null,
	Miss Phalbia Petacord,
Mrs. Lavinia Church,	Miss Esther C. Peeler,
Richard Church,	J. C. Rominger,
William Calhoon,	Mrs. Reony,
Miss Lavena Chire,	Miss Sue Reony,
Elizabeth Crews,	Dr. Jos. B. Roe,
Allen Crews,	William C. Rece,
Mrs. Jane Cox,	Willian Scales,
Delilah Dean,	C. C. Stoltz,
Daniel Etchison,	David Stack,
Miss Sarah A. Everheart,	Miss Eliza Sills,
Joseph Engle,	Mrs. Margret Smith,
Mrs. Emsley Flemins,	Miss Sophia Snyder,
Miss R. Grubb,	Mrs Mariam Smith,
Solomon Hine,	Miss Susan Spaugh,
Miss Mary L. Hauser,	Miss Catharine Slater,
Jesse Huff,	Smith J. Sapp,
Robert F. Hester	Mrs. Amanda Shelton,
Mrs. Mary Ann Jones,	Mary Sell,
William A. Jones,	J. M. Tesh,
Thomas Ketner,	G. D. Williams,
William J Kerby, 2	O. T. Westmorland,
Andrew M. Kinnamon,	Alexander Waldraven,
M. Kelly,	Mrs. Elizabeth Wilson,
Robert Linville,	A. M. Waddell,
Robert F. Linville,	Miss Jane E. Wagoner,
Solomon Ledford,	Thomas Wilson.

Persons calling for any of the above letters will please say they are advertised.

A. T. ZEVELY, P. M.
Salem, N. C., March 1st., 1866.

Tombstones.

MANY PERSONS HAVE CALLED ON ME desirous of procuring Tomb Stones. If they will now hand in their orders, I will try and furnish them in a short time.

E. A. VOGLER.
Salem, N. C., Jan. 16, 1866, 27 2w

NEW GOODS!

NEW GOODS! NEW GOODS! JUST RECEIVED.

E. A. VOGLER SALEM, N. C.,

Has the pleasure once again of announcing to the public, and his friends in particular, that having been encouraged far beyond his expectations in the sale of his purchases made some months ago, he has now spent some time in PHILADELHIA and NEW YORK, and SELECTED WITH CARE and BOUGHT FOR CASH, a good, fine, and full stock of NEW GOODS, and which he is determined to sell, and that in such manner and at such prices as will be bound to give satisfaction.

CALL, SEE, AND JUDGE FOR YOURSELVES.

I have ON HAND and will keep up a GOOD ASSORTMENT of

STAPLE AND FANCY DRY GOODS.

Calicoes, DeLaines, Merinoes, Plaids, Poplins, Sheetings, Cotton Yarns, Flannels, Shawls, Hosiery, Worsted Caps, Scarfs, Merino Shirts and Drawers, Balmoral and Hooped Skirts, Corsets, Gloves, Umbrellas, Candlewick, Stationery, &c., &c.

A BIG STOCK OF NOTIONS,

Such as Combs, Brushes, Buttons, Pins, Needles, Tape, Thread, Collars, Neckties, Head Nets, Pens, Pencils, Soaps, Perfumery, Suspenders, &c., &c.

A LOT OF READY-MADE CLOTHING,

HATS, CAPS AND BONNETS,

Among them a good assortment of Mens' and Boys' common Wool Hats, fine fur Fashionable Hats, of all sizes and colors, Misses' and Children's Fancy and New Style Caps, &c., &c.

BOOTS AND SHOES

Both coarse and fine—from the coarsest Brogans to the finest, fanciest Ladies' Balmorals.

CROCKERY WARE.

A large lot of Plates, Dinner, Soup and Breakfast Plates, Bowls of all sizes, Bakers, Nappies Pitchers, Mugs, Tumblers, Pepper-boxes, and a varied assortment of Cups and Saucers.

HARDWARE.

In the Hardware line you will find Pocket Knives, Shoe and Butcher Knives, Knives and Forks, Scissors, Coffee Mills, Nails, Tacks, Files, Rasps, Wood-Saws, Spades, Shovels, Forks, Tea-kettles, Currycombs, Sausage Cutters and Stuffers, Axes, Cast-steel, &c. Also a lot of Whittemore's No. 10, COTTON CARDS, which have so often been asked for heretofore. I also have a lot of the TELEGRAPH FODDER CUTTERS, of the same kind I sold many of some five years ago, and which are justly acknowledged to be the best cutting-box out.

GROCERIES.

Of Groceries, I have on hand, and expect to keep up, a supply of first rate Rio Coffee, good Brown and Clarified Sugars, Tea, ground and unground Pepper, Spice, Ginger, Cloves, Cinnamon, Cheese, Candles, Powder, Lead, Shot, and Percussion Caps. Also a lot of fine SEGARS and fine cut CHEWING and SMOKING TOBACCO. I expect to have constantly a large supply of good old fashioned LIVERPOOL SALT, and will sell by the pound or sack, and that either for Cash or Barter, for Flaxseed, &c.

Drugs, Paints, Dye-Stuffs and Medicines!

The Ladies may confidently rely upon buying from me the very best Spanish Indigo that can be found; also Venetian Red, Annetto, Green and Yellow Paints, Red Lead, Madder, Spanish Brown, Extract of Logwood, &c. Also Paregoric, Epsom Salts, Godfrey's Cordial, Cream of Tarter, Camphor, Oil of Spike, Saltpetre, Flour of Sulpher, Brimstone, Window Glass, Putty, Coal Oil, Linseed Oil, Varnish, &c., &c. An assortment of

DR. JAYNE'S FAMILY MEDICINES!

Consisting of Expectorant, Alterative, Vermifuge, &c. Together with other PATENT MEDICINES such as Wrights and Moffatt's Pills, Cherry Pectoral, and sundry other Medicines.

☞ Failing to obtain a supply of Peruvian Guano expected, on account of its scarcity and very high price, I have instead now on hand for sale,

FORD'S PHOSPHATE OR FERTILIZER,

An improver of the land, superior for Wheat, Tobacco, Corn, Cotton. &c. &c, containing elements essential to the production of Grain, &c., and improvements of the land, and is confidently recommended to bring large crops and to be tried side by side with any other fertilizer, even Peruvian Guano. Sold by the Bag or Ton.

LOCKS, WATCHES, JEWELRY, SPECTACLES, WATCH CHAINS, KEYS, &C.

My Jewelry Store not being open at the present time, you will find a lot of the above specified articles in my Store, and any article desired and not on hand, I will procure at a very few days' notice.

BARTER.

I will barter for any and everything produced in the Country that I can at all use or dispose of elsewhere. Will take all kinds of Grain, Flax Seed, Bees Wax, Rags, Dried Fruit Chestnuts, &c. Any one having either of the beforenamed articles to dispose of, if they will consult their own interest, and sell where they can get the highest market price, or trade where they will be sure to go away satisfied, will call on me, for I WILL PAY CASH as well as GOODS, and will give as high prices, as any one in this section can possibly afford. Finally I would say. GIVE ME A CALL, and I know you will trade. I have not gone into business here only for a few days, my lot is with you,—here I have been raised, and you all know me—I am encouraged to believe that I have established among you a character for honesty and fair dealing, and I intend, by honest dealing and close attention to business, to merit a continuance of the very liberal patronage so far received.—Thankful for past favors, I ask you to place me under renewed obligations for still further ones.—Call and see me.

E. A. VOGLER.
Salem, N. C., October, 1865. tf

Land for Sale.

THE subscriber offers at private sale, his tract of LAND, within half a mile of Salem, Forsyth County, N. C., containing about **76 ACRES**, embracing upland, bottom, and woodland.

The improvements are all new, and consist of two small framed comfortable Dwellings, a good Barn, an excellent Well of water and a young Orchard of choice fruit trees.

The location is healthy, and would suit any person desirous of carrying on a small farm, near town. Persons wishing to purchase are invited to call and examine the premises.

WILLIAM A. ACKERMAN.
Feb. 10, 1866. 26-tf

Bank Notes Wanted.

I WILL pay the highest prices in GOLD or SILVER or GREENBACKS for all descriptions of Bank bills. Apply at the Sentinel Office.

J. W. ALSPAUGH.
28 tf Winston, N. C

Wanted,

8 or 10 GOOD, NO. 1 HORSES.
Apply to
E. D. HAMPTON.
Salem, N. C, Feb. 24th 1866. 3w

Fresh Arrivals of Goods,

ABOUT TWICE A WEEK,
BY EXPRESS,
FROM NEW YORK & PHILADELPHIA,
AND PRICES COMING DOWN.
at E. A. VOGLER'S.

State of North Carolina,

YADKIN COUNTY.

Court of Pleas and Quarter Sessions, January Term, 1866.

N. W. Glenn, Administrator of Alfred Tate,
vs
Heirs at Law of Alfred Tate.
Petition to sell land.

It appearing to the satisfaction of the Court that the defendant, Calvin Tate, is not a resident of this State,—it is ordered by the Court, that the Clerk of this Court make advertisement according to law, during six weeks in some newspaper of this State, for him to appear at the next term of this Court, to be held at the Court-house in Yadkinville, on the first Monday in April next, and show cause, if any he hath, why the prayer of the petitioner should not be granted.

Witness, J. G. Marler, Clerk of said Court, at office in Yadkinville, the first Monday in January, 1866. Issued January 16th, 1866.

J. G. MARLER, *Clerk.*
Feb. 3, 1866. 25-6t.

Bank Notes and Specie Bought!

As I pay a regular Broker's tax, I will buy and sell all kinds of BANK NOTES, GOLD and SILVER,

E. A. VOGLER.
Salem, N. C., Jan. 1st, 1866.

Clock Repairing!

The undersigned is prepared to clean and repair CLOCKS at short notice.

Satisfaction guaranteed.

A. E. WELFARE.
Salem, N. C., Dec'r 16th, 1865. 19 3m

HOP-BITTERS.

A good article for sale.—Inquire at THIS OFFICE.